

SENATE BILL 2642

By Finney L

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 16 and Title 68, Chapter 211, Part
8, relative to tires.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1602, is amended by deleting subdivision (2) in its entirety and by adding the following language as a new subdivision (2):

(2) "Dealer" means every person engaged in the sale of new tires in this state, including persons making sales by Internet, mail or common carrier into Tennessee and having a constitutional nexus with Tennessee for sales tax purposes;

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.